

Steven L. Beshear Governor

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF PROPERTY VALUATION

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Thomas B. Miller Commissioner

Thomas S. Crawford
Acting Director

MEMORANDUM

TO:

All Sheriffs

All County Clerks

FROM:

Thomas S. Crawford, Acting Director

Office of Property Valuation Division of Local Support

DATE:

April 11, 2014

SUBJECT: Reminders Regarding the Transfer of Delinquent Property Tax Bills

This memorandum will serve as a reminder that in the vast majority of counties, the sheriff will transfer the delinquent 2013 property tax bills to the county clerk's office as of the close of business on April 15, 2014. If your county began collecting property taxes after November 1, 2013, then the transfer of the tax bills will occur three months and fifteen days after the last day of the face amount collection period. Additionally, since most county's oil and gas or unmined mineral tax bills were mailed out December 1st or later, those bills will also be transferred three months and fifteen days after the last day of the face amount collection period instead of April 15th.

Enclosed are the two receipt forms that are used to document the transfer of the tax bills. Form 62A358 is used for the initial transfer between the sheriff and county clerk. This receipt documents the number of tax bills and the total dollar amount of those bills that are transferred by the sheriff to the county clerk.

In many counties, payments will be received after the transfer date but are postmarked prior to or on the transfer date. KRS 134.119 (3) (a) 2 allows for these types of payments to be processed at the amount that was due immediately before the transfer of the delinquent bills from the sheriff to the county clerk. This statute also allows either the sheriff or county clerk to handle these payments. If the sheriff's office processes these types of payments, then the supplemental receipt – form 62A358-S – will need to be completed within thirty days after the transfer date. This receipt will detail the number of bills that were processed by the sheriff and the adjusted number and dollar amount of bills that the county clerk will now have on file.



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Both the county clerk and sheriff need to be involved in the preparation of the initial receipt form and, if necessary, the supplemental receipt. The signature of both the sheriff and county clerk acknowledging the number of bills transferred and the amount due on the bills is required on both of the receipt forms.

If additional forms are needed you can print one by going to either www.revenue.ky.gov/sheriffnetwork or www.revenue.ky.gov/clerknetwork and selecting either of these forms. If you have problems accessing the forms on the website, please call me at 502-564-7179 and I will have a form sent to you.

Thank you for your assistance in this area of property tax administration. If you have any questions concerning this memorandum, please do not hesitate to email me at Tom.crawford@ky.gov or call me at 502-564-7179.

Enclosures

62A358 (12-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk



T.	, Sher	iff of		County, do hereby
	name of sheriff		name of county	
certify that the 20	_ delinquent property tax	oill lists (Rever	nue Form 62A359 ar	nd 62A362) have beer
prepared and the num	ber of outstanding tax bills	due is	number of bills	In accordance with
KRS 134.122, all deline	quent tax bills are hereby	transferred to	the	County
			name of	county
Clerk as ofdate	of transfer			
I further	certify that the total amou	nt due on the	delinquent propert	y tax bills, including
all penalties and fees	at the time of transfer,	is \$amount of	delinquency signed	and acknowledged
	, 20			
	signature of sheriff	-	name of county	County Sheriff
I,name	of county clerk	Clerk of	name of county	County, hereby
acknowledge the receip	ot ofnumber of bills	delinquent	property tax bills	for the 20 tax
year. I further acknow	ledge that the total amou	nt due, inclu	ding all penalties a	and fees at the time
of transfer, for these ta	x bills is \$ amount of delinque	as of	date of transfer	
				Country Claule
	signature of county clerk		name of county	County Clerk

62A358-S (3-10) Commonwealth of Kentucky DEPARTMENT OF REVENUE

Supplemental Receipt to Document Timely Postmarked Payments Received After the Delinquent Tax Bill Transfer Date



	I,		, Sheriff	of			County,	do
		Name of Sheriff	, Sheriff	.]	Name of County			
hereby o	certify that	Number of	timely	postmarked	payments	were :	received	afte:
the date	the delinqu	ent property	tax bills were	transferred to	the Count	y Clerk	s's Office	. The
applicabl	e bills have	been processe	d at the amount	due in the Sh	eriff's Offic	e prior	to the tra	nsfei
date in a	ccordance v	vith KRS 134.	119(3)(a)2. The	adjusted total	number of	tax bil	ls receive	d by
the Coun	nty Clerk is	Number of Bi	and the	adjusted total	amount dı	ie on t	he deling	luent
			nalties and fees a					
Signed an	nd acknowle	ged this	_day of		, 20			
					V (6)	C	County Sh	eriff
		Bignature of Sheriff			Name of County			
•	I,		, County	Clerk of	:		Cot	ınty,
	Name	e of County Clerk			Name o	f County	• •	.1
		-	timely p					
date the d	delinquent p	roperty tax b	ills were transf	erred to my o	office. The a	pplicab	ole bills h	iave
been proc	essed in acc	ordance with	KRS 134.119(3)(a)2. The adj	usted total	numbei	r of tax l	oills
received b	y my office	is	and the	adjusted total	amount du	e on th	e delinqı	ient
property ta	ax bills, incl	ıding all pena	lties and fees at	the time of tr	ansfer, is \$ _	Amount o	f Delinquenc	 cies
Signed and	d acknowleg	ed this	day of	/	20			
			•					
-							County Cl	erk
	Clama	tuna at Country Cla	ul.	N.	Jama of Country			